

**LAW OFFICES OF
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November 6, 2008

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 17957-R FILED

NOV 06 '08 -2 57 PM

Dear Acting Secretary Quinlan:

SURFACE TRANSPORTATION BOARD

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Certificate of Merger, a secondary document, dated as of June 30, 2008. The primary document to which this is connected is recorded under Recordation No. 17957. We request that this document be recorded under Recordation No. 17957-R.

The names and addresses of the parties to the Certificate of Merger are:

Surviving LLC:

Banc of America Leasing & Capital, LLC
2059 Northlake Parkway, 4 South
Tucker, GA 30084

Merged LLC:

Tucker Commercial Lease Funding, LLC
2059 North Lake Parkway, 4th Floor
Tucker, GA 30084-4431

A description of the equipment covered by the Certificate of Merger consists of the same equipment previously involved.

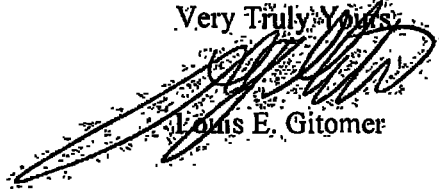
Honorable Anne K. Quinlan
November 6, 2008
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A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Certificate of Merger between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4th Floor, Tucker, GA 30084-4431, and Tucker Commercial Lease Funding, LLC, 2059 North Lake Parkway, 4th Floor, Tucker, GA 30084-4431, covering the same equipment.

Very Truly Yours,

A handwritten signature in dark ink, appearing to read "Louis E. Gitomer", is written over a circular embossed seal. The signature is fluid and cursive.

Enclosure

State of Delaware
Secretary of State
Division of Corporations
Delivered 09:35 PM 07/09/2008
FILED 07:51 PM 07/09/2008
SRV 080771198 - 3076792 FILE

RECORDATION NO.

17957-R
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SURFACE TRANSPORTATION BOARD

CERTIFICATE OF MERGER

OF

TUCKER COMMERCIAL LEASE FUNDING, LLC,
a Delaware limited liability company

AND

BANC OF AMERICA LEASING & CAPITAL, LLC,
a Delaware limited liability company

Pursuant to Title 6, Section 18-209 of the Delaware Limited Liability Company Act, the undersigned limited liability company executed the following Certificate of Merger:

FIRST: The name of the surviving limited liability company is Banc of America Leasing & Capital, LLC, a Delaware limited liability company. The name of the limited liability company being merged into the surviving limited liability company is Tucker Commercial Lease Funding, LLC, a Delaware limited liability company.

SECOND: The Agreement of Merger has been approved and executed by each limited liability company.

THIRD: The name of the surviving limited liability company is Banc of America Leasing & Capital, LLC.

FOURTH: The merger is to become effective upon filing.

FIFTH: The executed Agreement of Merger is on file at 555 California Street, 4th Floor, San Francisco, California 94104, the principal place of business of the surviving limited liability company.

SIXTH: A copy of the Agreement of Merger will be furnished by the surviving limited liability company, on request and without cost, to any member of either limited liability company.

IN WITNESS WHEREOF, said limited liability company has caused this certificate to be signed by an authorized person as of this 02 day of June, 2008.

**BANC OF AMERICA LEASING &
CAPITAL, LLC**

By:


Douglas H. Bowers, President

Delaware

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The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF MERGER, WHICH MERGES:

"TUCKER COMMERCIAL LEASE FUNDING, LLC", A DELAWARE LIMITED LIABILITY COMPANY,

WITH AND INTO "BANC OF AMERICA LEASING & CAPITAL, LLC" UNDER THE NAME OF "BANC OF AMERICA LEASING & CAPITAL, LLC", A LIMITED LIABILITY COMPANY ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF DELAWARE, AS RECEIVED AND FILED IN THIS OFFICE THE NINTH DAY OF JULY, A.D. 2008, AT 7:51 O'CLOCK P.M.

3076792 8100M

080771198

You may verify this certificate online
at corp.delaware.gov/authver.shtml



Harriet Smith Windsor

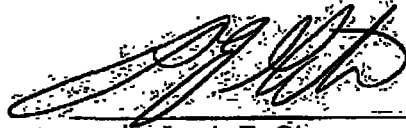
Harriet Smith Windsor, Secretary of State.

AUTHENTICATION: 6718782

DATE: 07-10-08

CERTIFICATION

I, Louis E. Gitomer, an attorney licensed to practice in the State of Maryland, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

A handwritten signature in black ink, appearing to read 'L. E. Gitomer', written over a horizontal line.

Louis E. Gitomer
November 6, 2008